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MINISTRY OF LAW

New Delhi, the 8th July 1957

THE COURT-FEES (ANDAMAN AND NICOBAR ISLANDS AMENDMENT) REGULATION, 1957

No. 2 OF 1957

Promulgated by the President in the Eighth Year of the Republic of India.

A Regulation to amend the Court-fees Act, 1870, in its application to the Andaman and Nicobar Islands.

In exercise of the powers conferred by article 240 of the Constitution, the President is pleased to promulgate the following Regulation made by him:—

1. (1) This Regulation may be called the Court-fees (Andaman and Nicobar Islands Amendment) Regulation, 1957. Short title, extent and commencement.

(2) It extends to the whole of the Andaman and Nicobar Islands.

(3) It shall come into force on the 1st day of August, 1957.

2. After section 1A of the Court-fees Act, 1870 (hereinafter referred to as the principal Act), the following section shall be inserted, namely:— Insertion of new section 2.

“2. In this Act, unless the context otherwise requires, Definitions.

(a) “appeal” includes a cross-objection;

(b) “State Government” in relation to the Andaman and Nicobar Islands means the administrator thereof;

(c) “suit” includes an appeal from a decree except in section 8A.”.

3. In Chapter II of the principal Act, for the heading “FEES IN THE HIGH COURTS AND IN THE COURTS OF SMALL CAUSES AT THE PRESIDENCY-TOWNS”, the heading “FEES PAYABLE IN COURTS AND IN PUBLIC OFFICES” shall be substituted. Substitution of new heading for the heading to Chapter II.

Omission of 4. The word and figure "CHAPTER III" and the heading "FEES word, figure and heading IN OTHER COURTS AND IN PUBLIC OFFICES" occurring before section 6 before sect. of the principal Act shall be omitted.

5. Section 6 of the principal Act shall be re-numbered as sub-section (1) thereof and after sub-section (1) as so re-numbered, the following sub-section shall be inserted, namely:—

6. Before section 7 of the principal Act, the following heading shall be inserted, namely:—

“CHAPTER III

COMPUTATION OF FEES."

Amendment 7. In section 7 of the principal Act,—

(1) in paragraph (iv), after the word "appeal", the words, figure and letter "subject to the provisions of section 8C" shall be inserted;

(2) for paragraphs (v) and (vi), the following paragraphs shall be substituted, namely:—

"(v) In suits for the possession of land, buildings or gardens—

(a) according to the value of the subject-matter, and such value shall be deemed to be fifteen times the net profits which have arisen from the land, building or garden during the year next before the date of presenting the plaint, or if the Court sees reason to think that such profits have been wrongly estimated, fifteen times such amount as the Court may assess as such profits or according to the market-value of the land, building or garden, whichever is lower:

(b) if, in the opinion of the Court, such profits are not readily ascertainable or assessable, or where there are no such profits, according to the market-value of the land, building or garden:

Explanation.—In this paragraph “building” includes a house, out-house, stable, privy, urinal, shed, hut, wall and any other such structure, whether of masonry, bricks, wood, mud, metal or any other material whatsoever:

(vi) In suits to enforce a right of pre-emption—according to the market-value of the land, building or garden in respect of which the right is claimed:

Explanation.—In this paragraph “building” has the same meaning as in paragraph (v);

(3) after paragraph (vi), the following paragraph shall be inserted, namely:—

“(via) In suits for partition and separate possession of a share of joint family property or of a joint property, or to enforce a right to a share in any property on the ground that it is joint family property or joint property—if the plaintiff has been excluded from possession of the property of which he claims to be a coparcener or co-owner, according to the market-value of the share in respect of which the suit is instituted.”.

8. After section 8 of the principal Act, the following sections shall be inserted, namely:—

Insertion of new sections 8A to 8F.

“8A. In every suit in which an *ad valorem* court-fee is payable under this Act on the plaintiff, the plaintiff shall file with the plaintiff a statement of particulars of the subject-matter of the suit and his own valuation thereof unless such particulars and the valuation are contained in the plaintiff. The statement shall be in such form and shall contain such particulars as may be prescribed by the State Government by notification in the Official Gazette. In every such suit the plaintiff shall also, if the Court so directs, file a duplicate copy of the plaintiff and of the said statement.

8B. (1) In every suit in which a court-fee is payable under this Act on the plaintiff or memorandum of appeal, the Court shall, on the date fixed for the appearance of the opposite party or as soon as may be thereafter, and in every case before proceeding to deliver judgment, record a finding whether a sufficient court-fee has been paid.

(2) If the Court records a finding that an insufficient court-fee has been paid on the plaintiff or memorandum of appeal, the Court shall—

(a) stay all further proceedings in the suit until it has determined the proper amount of such court-fee payable and the plaintiff or the appellant, as the case may be, has paid such amount or until the date referred to in clause (b), as the case may be:

Provided that, if the plaintiff or appellant gives within such time as the Court may allow, security to the satisfaction of the Court for the payment of any additional amount

for which he may be found liable, the Court may proceed with the suit,

(b) fix a date before which the plaintiff or appellant shall pay the amount of court-fee due from him, as determined by the Court under clause (a).

(3) If the plaintiff or appellant fails to give the security referred to in clause (a) of sub-section (2) or to pay the amount referred to in clause (b) of that sub-section within the time allowed, or before the date fixed, by the Court, as the case may be, the suit shall be dismissed.

Inquiry as to valuation of suits.

8C. If the Court is of opinion that the subject-matter of any suit has been wrongly valued, it may revise the valuation and determine the correct valuation and may hold such inquiry as it thinks fit for such purpose.

Investigation to ascertain proper valuation.

8D. (1) For the purpose of an inquiry under section 8C, the Court may depute, or issue a commission to, any suitable person to make such local or other investigation as may be necessary and to report thereon to the Court. Such report and any evidence recorded by such person shall be evidence in the inquiry.

(2) The Court may, from time to time, direct such party to the suit as it thinks fit to deposit such sum as the Court thinks reasonable as the costs of the inquiry, and if the costs are not deposited within such time as the Court shall fix, may, notwithstanding anything contained in any other Act, dismiss the suit if such party is the plaintiff or the appellant and, in any other case, may recover the costs as a public demand.

Power of persons making inquiry under sections 8C and 8D.

8E. (1) The Court, when making an inquiry under section 8C and any person making an investigation under section 8D shall have, respectively, for the purposes of such inquiry or investigation, the powers vested in a Court under the Code of Civil Procedure, 1908, in respect of the following matters, 5 of 1908. namely:—

(a) enforcing the attendance of any person and examining him on oath or affirmation;

(b) compelling the production of documents or material objects; and

(c) issuing commissions for the examination of witnesses.

, of 1860.

(2) An inquiry or investigation referred to in sub-section (1) shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 of the Indian Penal Code.

8F. (1) If in the result of an inquiry under section 8C the Court finds that the subject-matter of the suit has been undervalued, the Court may order the party responsible for the undervaluation to pay all or any part of the costs of the inquiry.

(2) If in the result of such inquiry the Court finds that the subject-matter of the suit has not been undervalued, the Court may, in its discretion, order that all or any part of such costs shall be paid by the State Government or by any party to the suit at whose instance the inquiry has been undertaken, and if any amount exceeding the proper amount of fee has been paid shall refund the excess amount so paid."

9. Sections 9 and 10 of the principal Act shall be omitted.

Omission of sections 9 and 10.

10. For section 11 of the principal Act, the following section shall be substituted, namely:—

Substitution of new section for section 11.

"11. Where in any suit for mesne profits or for land and mesne profits or for an account, the fee which would have been payable if the suit had comprised the whole of the relief to which the Court finds the plaintiff to be entitled exceeds the fee actually paid, the Court shall require the plaintiff to pay an additional fee equal to the amount of the excess, and if such additional fee is not paid within such time as the Court may fix, the suit, or if a decree has previously been passed therein, so much of the claim as has not been so decreed, shall be dismissed:

Procedure in suits for mesne profits or accounts when amount found due exceeds amount claimed.

Provided that, where the additional fee is payable in respect of a portion of the claim which can be relinquished, that portion only shall be dismissed."

11. In sub-section (ii) of section 12 of the principal Act, for the words, figures and brackets "and the provisions of section 10, paragraph (ii), shall apply", the following shall be substituted, namely:—

Amendment of section 12.

"and thereafter—

(a) if the party required to pay is the appellant or petitioner, the provisions of sub-sections (2) and (3) of section 8B, shall, so far as may be, apply;

(b) if the party required to pay is the respondent or the opposite party, the provisions of sub-section (2) of section

8B shall, so far as may be, apply, and, if such party fails to pay the fee required before the date fixed by the Court, the Court shall recover the amount of such fee from him as a public demand.

Explanation.—For the purposes of this section a question relating to the classification of any suit for the purpose of section 7 shall not be deemed to be a question relating to valuation.”.

Substitution
of new sec-
tion for
section 17.

12. For section 17 of the principal Act, the following section shall be substituted, namely:—

Multifarious
suits.

“17. (1) In any suit in which two or more separate and distinct causes of action are joined and separate and distinct reliefs are sought in respect of each, the plaint or memorandum of appeal shall be chargeable with the aggregate amount of the fees with which the plaints or memoranda of appeal would be chargeable under this Act in separate suits instituted in respect of each such cause of action:

Provided that nothing in this sub-section shall be deemed to affect any power conferred by or under the Code of Civil Procedure, 1908, to order separate trials.

5 of 1908.

(2) Where more reliefs than one based on the same cause of action are sought either jointly or in the alternative, the fee shall be paid according to the value of the relief in respect of which the largest fee is payable.”.

Amendment
of section 18.

13. In section 18 of the principal Act, for the words “a fee of eight annas”, the words “a fee of one rupee” shall be substituted.

Amendment
of section 19.

14. In section 19 of the principal Act,—

(1) in paragraph (i), before the words “to institute or defend a suit”, the words “or other written authority” shall be inserted;

(2) in paragraph (viii), for the words “one thousand rupees”, the words “two thousand rupees” shall be substituted;

(3) after paragraph (xxiv), the following paragraph shall be inserted, namely:—

“(xxv) Petitions of appeal by servants of the Government or Court of Wards against orders of dismissal, reduction or suspension; copies of such orders filed with such appeals, and applications for obtaining such copies.”.

15. After section 34 of the principal Act, the following section shall be inserted, namely:—

Insertion of new section 34A.

“34A. Where any period is fixed or granted by the Court for the doing of any act prescribed or allowed by this Act, the Court may, in its discretion, from time to time, enlarge such period, even though the period originally fixed or granted may have expired.”.

16. In Schedule I to the principal Act,—

Amendment of Schedule I.

(1) for article 1, the following article shall be substituted, namely:—

Number	—	Proper Fee
	<p>When the amount or value of the subject-matter in dispute does not exceed seventy-five rupees, for every five rupees, or part thereof of such amount or value,</p> <p>and</p> <p>when such amount or value exceeds seventy-five rupees, for every five rupees or part thereof, in excess of seventy-five rupees, up to one hundred rupees,</p> <p>and</p>	<p>Thirty-seven <i>naye paisa</i>.</p> <p>Fifty <i>naye paisa</i>.</p>
<p>“ 1. Plaintiff written statement pleading a set-off or counter-claim or memorandum of appeal (not otherwise provided for in this Act) or of cross-objection presented to any Civil or Revenue Court except</p>	<p>when such amount or value exceeds one hundred rupees, for every ten rupees or part thereof, in excess of one hundred rupees, up to one hundred and fifty rupees,</p> <p>and</p>	<p>One rupee sixty-two <i>naye paisa</i>.</p>

Number	—	Proper Fee
those mentioned in section 3.	<p>when such amount or value exceeds one hundred and fifty rupees, for every ten rupees or part thereof, up to one thousand rupees,</p> <p>and</p>	One rupee twelve <i>naye paisa</i> .
	<p>when such amount or value exceeds one thousand rupees, for every one hundred rupees, or part thereof, in excess of one thousand rupees, up to seven thousand five hundred rupees,</p> <p>and</p>	Seven rupees fifty <i>naye paisa</i> .
	<p>when such amount or value exceeds seven thousand five hundred rupees, for every two hundred and fifty rupees, or part thereof, in excess of seven thousand five hundred rupees, up to ten thousand rupees,</p> <p>and</p>	Fifteen rupees.
	<p>when such amount or value exceeds ten thousand rupees, for every five hundred rupees, or part thereof in excess of ten thousand rupees, up to twenty thousand rupees,</p> <p>and</p> <p>when such amount or value exceeds twenty</p>	<p>Twenty-two rupees fifty <i>naye paisa</i>.</p> <p>Thirty rupees.</p>

Number	Proper Fee
<p>thousand rupees, for every one thousand rupees, or part thereof, in excess of twenty thousand rupees, up to fifty thousand rupees,</p> <p>and</p> <p>when such amount or value exceeds fifty thousand rupees, for every five thousand rupees, or part thereof, in excess of fifty thousand rupees :</p> <p>^{३७५३}</p> <p>Provided that the maximum fee leviable on a plaint or memorandum of appeal shall be ten thousand rupees.</p>	<p>'Thirty-seven rupees fifty <i>naye paise</i>.';</p>

(2) in the third column of the entries relating to article 6,—

(a) for the words "Four annas" occurring against clause (a) of the entries in the second column, the words "Thirty-seven *naye paise*" shall be substituted,

(b) for the words "Eight annas" occurring against the first item of clause (b) of the entries in the second column, the words "Seventy-five *naye paise*" shall be substituted, and

(c) for the words "One rupee" occurring against the second item of clause (b) of the entries in the second column, the words "One rupee fifty *naye paise*" shall be substituted;

(3) in the first column of the entries relating to article 8, for the figures "1879", the figures "1899" shall be substituted;

(4) in article 11,—

(a) for the entries above the proviso in the second column and the entries corresponding thereto in the third

column, the following entries shall be substituted respectively in the second and third columns, namely:—

Number		Proper Fee
	<p>“When the amount or value of the property in respect of which the grant of probate or letters is made exceeds two thousand rupees, on such amount or value up to ten thousand rupees,</p>	Two per centum.
	<p>and</p> <p>when such amount or value exceeds ten thousand rupees, on the portion of such amount or value which is in excess of ten thousand rupees up to fifty thousand rupees,</p>	Three per centum.
	<p>and</p> <p>when such amount or value exceeds fifty thousand rupees, on the portion of such amount or value which is in excess of fifty thousand rupees up to a lakh of rupees,</p>	Four per centum.
	<p>and</p> <p>when such amount or value exceeds a lakh of rupees, on the portion of such amount or value which is in excess of a lakh of rupees up to two lakhs and fifty thousand rupees,</p>	Five per centum.

Number	Proper Fee
when such amount or value exceeds two lakhs and fifty thousand rupees, on the portion of such amount or value which is in excess of two lakhs and fifty thousand rupees up to three lakhs of rupees,	Five and a half per centum.
and	
when such amount or value exceeds three lakhs of rupees, on the portion of such amount or value which is in excess of three lakhs of rupees up to four lakhs of rupees,	Six per centum.
and	
when such amount or value exceeds four lakhs of rupees, on the portion of such amount or value which is in excess of four lakhs of rupees up to five lakhs of rupees,	Six and a half per centum.
and	
when such amount or value exceeds five lakhs of rupees, on the portion of such amount or value which is in excess of five lakhs of rupees.	Seven per centum.";

(b) in the proviso to the entries in the second column, for the words and figures "the Succession Certificate Act, 1889", the words and figures "the Indian Succession Act, 1925" shall be substituted;

(5) for article 12, the following article shall be substituted, namely:—

Number		Proper Fee
" 12. Certificate under the Indian Succession Act, 1925.	<p>When the amount or value of any debt or security specified in the certificate under section 374 of the Act, exceeds one thousand rupees,</p> <p>and</p> <p>when the aggregate amount or value of any debts or securities specified in the certificate and of any debts or securities to which the certificate has been extended under section 376 of the Act, exceeds one thousand rupees.</p>	<p>Two per centum on the first ten thousand rupees, 39 of 1925.</p> <p>three per centum on the next forty thousand rupees,</p> <p>four per centum on the next fifty thousand rupees,</p> <p>five per centum on the next one lakh and fifty thousand rupees,</p> <p>five and a half per centum on the next fifty thousand rupees,</p> <p>six per centum on the next one lakh of rupees,</p> <p>six and a half per centum on the next one lakh of rupees, and</p> <p>seven per centum on the remainder of such amount or value.</p> <p>In respect of such portion of the aggregate amount or value as consists of the amount or value of debts or securities so specified, the fee hereinbefore provided in that behalf in this article, and three per centum on such portion of the first ten thousand rupees,</p> <p>four and a half per centum on such portion of the next forty thousand rupees,</p> <p>six per centum on such portion of the next fifty thousand rupees,</p> <p>seven and a half per centum on such portion of the next one lakh and fifty thousand rupees,</p>

Number		Proper Fee
		<p>eight and a quarter per centum on such portion of the next fifty thousand rupees, nine per centum on such portion of the next one lakh of rupees, nine and three-quarters per centum on such portion of the next one lakh of rupees, and ten and a half per centum on such portion of the remainder of such aggregate amount or value as consists of the amount or value of debts or securities to which the certificate has been extended.</p> <p>NOTE.—(1) The amount of a debt is its amount, including interest on the day on which the inclusion of the debt in the certificate is applied for so far as such amount can be ascertained.</p> <p>(2) Whether or not any power with respect to a security specified in a certificate has been conferred under the Act and where such a power has been so conferred, whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of the security, or for both purposes, the value of the security is its market-value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.”;</p>

(6) for the Table of rates of *ad valorem* fees leviable on the institution of suits, the Table set forth in the Schedule to this Regulation shall be substituted.

Amendment
of Schedule
II.

17. In Schedule II to the principal Act,—

(1) in article 1,—

(a) for the words "One anna" against clause (a) of the entries in the second column, the words "Twelve *naye paise*" shall be substituted;

(b) for the words "Eight annas" against clause (b) of those entries, the following words shall be substituted, namely:—

"In the case of a complaint or charge of an offence presented to a Criminal Court one rupee, and in other cases seventy-five *naye paise*.";

(c) for the words "One rupee" occurring in clause (c) of those entries, the words "One rupee fifty *naye paise*" shall be substituted;

(d) for clause (d) of the entries in the second column and the entries in the third column corresponding to that clause, the following entries shall respectively be substituted, namely:—

Number	—	Proper Fee
	" (d) (i) When presented to the High Court under section 115 of the Code of Civil Procedure, 1908, for revision of an order—	5 of 1908.
	(a) when the value of the suit to which the order relates does not exceed Rs. 1,000;	Five rupees.
	(b) when the value of the suit exceeds Rs. 1,000.	Ten rupees.
	(ii) When presented to the High Court otherwise than under that section.	Two rupees.";

(2) in article 10,—

(a) for the words "Eight annas" occurring against clause (a) of the entries in the second column, the words "One rupee" shall be substituted;

(b) for the words "One rupee" occurring against clause (b) of those entries, the words "One rupee fifty *naye paise*" shall be substituted;

(3) for article 11, the following article shall be substituted, namely:—

Number	—	Proper Fee
"11. Memorandum of appeal when the appeal is not from a decree or an order having the force of a decree, and is presented—	(a) (i) to any Revenue Court or Executive Officer other than the High Court or Chief Controlling Revenue or Executive Authority,	One rupee.
	(ii) to any Civil Court other than a High Court,	One rupee.
	(b) to Chief Commissioner or other Chief Controlling Executive or Revenue Authority,	Two rupees.
	(c) to a High Court.	Five rupees.";

(4) for articles 12 and 13, the following articles shall be substituted, namely:—

Number	—	Proper Fee
" 12. Caveat.	..	Ten rupees.
13. Application under Act No. X of 1859, section 26, or Bengal Act No. VI of 1862, section 9, or Bengal Act No. VIII of 1869, section 37.	..	Five rupees.";

(5) in the entries relating to articles 17, 18 and 19, the bracket in the second column, and the words "Ten rupees" in the third column, shall be omitted;

(6) in article 17,—

(a) after entry v in the first column, the following entry shall be inserted, namely:—

"va. for partition and separate possession of a share of joint family property or of joint property, or to enforce a right to a share in any property on the ground that it is joint family property or joint property if the plaintiff is in possession of the property of which he claims to be a coparcener or co-owner;"

(b) against each of the entries i, ii, iv, va and vi in the first column, the words "Fifteen rupees" shall be inserted in the third column,

(c) against each of the entries iii and v in the first column, the words "Twenty rupees" shall be inserted in the third column;

(7) in article 18, for the entry in the first column, the entry "18. Application under section 20 of the Arbitration Act, 1940" shall be substituted, and in the third column, the words "Ten rupees" shall be inserted;

10 of 1940.

(8) after article 18, the following article shall be inserted, namely:—

Number	—	Proper Fee
" 18A. Application under section 14 of the Arbitration Act, 1940, for a direction of filing an award and every memorandum of appeal under section 39 of that Act.		Fifteen rupees. "; 10 of 1940.

(9) in article 19. the words "Ten rupees" shall be inserted in the third column.

THE SCHEDULE

Table of rates of ad valorem fees leviable on the institution of suits

When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper Fee
Rs.	Rs.	Rs. <i>naye paise</i>
..	5	0 37
5	10	0 74
10	15	1 11
15	20	1 48
20	25	1 85
25	30	2 22
30	35	2 59
35	40	2 96
40	45	3 33
45	50	3 70
50	55	4 7
55	60	4 44
60	65	4 81
65	70	5 18
70	75	5 55
75	80	6 5
80	85	6 55
85	90	7 5
90	95	7 55
95	100	8 5
100	110	9 67
110	120	11 29
120	130	12 91

When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper Fee
Rs.	Rs.	Rs. <i>naye paisa</i>
130	140	14 53
140	150	16 15
150	160	17 92
160	170	19 4
170	180	20 16
180	190	21 28
190	200	22 40
200	210	23 52
210	220	24 64
220	230	25 76
230	240	26 88
240	250	28 0
250	260	29 12
260	270	30 24
270	280	31 36
280	290	32 48
290	300	33 60
300	310	34 72
310	320	35 84
320	330	36 96
330	340	38 8
340	350	39 20
350	360	40 32
360	370	41 44

When the amount or value of the subject-matter exceeds— Rs.	But does not exceed— Rs.	Proper Fee Rs. <i>naye paise</i>
370	380	42 56
380	390	43 68
390	400	44 80
400	410	45 92
410	420	47 4
420	430	48 16
430	440	49 28
440	450	50 40
450	460	51 52
460	470	52 64
470	480	53 76
480	490	54 88
490	500	56 0
500	510	57 12
510	520	58 24
520	530	59 36
530	540	60 48
540	550	61 60
550	560	62 72
560	570	63 84
570	580	64 96
580	590	66 8
590	600	67 20
600	610	68 32

When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper Fee
Rs.	Rs.	Rs. <i>naye paise</i>
610	620	69 44
620	630	70 56
630	640	71 68
640	650	72 80
650	660	73 92
660	670	75 4
670	680	76 16
680	690	77 28
690	700	78 40
700	710	79 52
710	720	80 64
720	730	81 76
730	740	82 88
740	750	84 0
750	760	85 12
760	770	86 24
770	780	87 36
780	790	88 48
790	800	89 60
800	810	90 72
810	820	91 84
820	830	92 96
830	840	94 8
840	850	95 20

When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper Fee
Rs.	Rs.	Rs. <i>naye paise</i>
850	860	96 32
860	870	97 44
870	880	98 56
880	890	99 68
890	900	100 80
900	910	101 92
910	920	103 4
920	930	104 16
930	940	105 28
940	950	106 40
950	960	107 52
960	970	108 64
970	980	109 76
980	990	110 88
990	1,000	112 0
1,000	1,100	119 50
1,100	1,200	127 0
1,200	1,300	134 50
1,300	1,400	142 0
1,400	1,500	149 50
1,500	1,600	157 0
1,600	1,700	164 50
1,700	1,800	172 0
1,800	1,900	179 50

When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper Fee
Rs.	Rs.	Rs. <i>naye paise</i>
1,900	2,000	187 0
2,000	2,100	194 50
2,100	2,200	202 0
2,200	2,300	209 50
2,300	2,400	217 0
2,400	2,500	224 50
2,500	2,600	232 0
2,600	2,700	239 50
2,700	2,800	247 0
2,800	2,900	254 50
2,900	3,000	262 0
3,000	3,100	269 50
3,100	3,200	277 0
3,200	3,300	284 50
3,300	3,400	292 0
3,400	3,500	299 50
3,500	3,600	307 0
3,600	3,700	314 50
3,700	3,800	322 0
3,800	3,900	329 50
3,900	4,000	337 0
4,000	4,100	344 50
4,100	4,200	352 0
4,200	4,300	359 50

When the amount or value of the subject-matter exceeds— Rs.	But does not exceed— Rs.	Proper Fee Rs. <i>naye paise</i>
4,300	4,400	367 0
4,400	4,500	374 50
4,500	4,600	382 0
4,600	4,700	389 50
4,700	4,800	397 0
4,800	4,900	404 50
4,900	5,000	412 0
5,000	5,100	419 50
5,100	5,200	427 0
5,200	5,300	434 50
5,300	5,400	442 0
5,400	5,500	449 50
5,500	5,600	457 0
5,600	5,700	464 50
5,700	5,800	472 0
5,800	5,900	479 50
5,900	6,000	487 0
6,000	6,100	494 50
6,100	6,200	502 0
6,200	6,300	509 50
6,300	6,400	517 0
6,400	6,500	524 50
6,500	6,600	532 0
6,600	6,700	539 50

When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper Fee
Rs.	Rs.	Rs. <i>naye paise</i>
6,700	6,800	547 0
6,800	6,900	554 50
6,900	7,000	562 0
7,000	7,100	569 50
7,100	7,200	577 0
7,200	7,300	584 50
7,300	7,400	592 0
7,400	7,500	599 50
7,500	7,750	614 50
7,750	8,000	629 50
8,000	8,250	644 50
8,250	8,500	659 50
8,500	8,750	674 50
8,750	9,000	689 50
9,000	9,250	704 50
9,250	9,500	719 50
9,500	9,750	734 50
9,750	10,000	749 50
10,000	10,500	772 0
10,500	11,000	794 50
11,000	11,500	817 0
11,500	12,000	839 50
12,000	12,500	862 0
12,500	13,000	884 50

When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper Fee	
		Rs.	Rs. <i>nayee paise</i>
13,000	13,500	907	0
13,500	14,000	929	50
14,000	14,500	952	0
14,500	15,000	974	50
15,000	15,500	997	0
15,500	16,000	1,019	50
16,000	16,500	1,042	0
16,500	17,000	1,064	50
17,000	17,500	1,087	0
17,500	18,000	1,109	50
18,000	18,500	1,132	0
18,500	19,000	1,154	50
19,000	19,500	1,177	0
19,500	20,000	1,199	50
20,000	21,000	1,229	50
21,000	22,000	1,259	50
22,000	23,000	1,289	50
23,000	24,000	1,319	50
24,000	25,000	1,349	50
25,000	26,000	1,379	50
26,000	27,000	1,409	50
27,000	28,000	1,439	50
28,000	29,000	1,469	50
29,000	30,000	1,499	50

When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper Fee
Rs.	Rs.	Rs. <i>naye paise</i>
30,000	31,000	1,529 50
31,000	32,000	1,559 50
32,000	33,000	1,589 50
33,000	34,000	1,619 50
34,000	35,000	1,649 50
35,000	36,000	1,679 50
36,000	37,000	1,709 50
37,000	38,000	1,739 50
38,000	39,000	1,769 50
39,000	40,000	1,799 50
40,000	41,000	1,829 50
41,000	42,000	1,859 50
42,000	43,000	1,889 50
43,000	44,000	1,919 50
44,000	45,000	1,949 50
45,000	46,000	1,979 50
46,000	47,000	2,009 50
47,000	48,000	2,039 50
48,000	49,000	2,069 50
49,000	50,000	2,099 50
50,000	55,000	2,137 0
55,000	60,000	2,174 50
60,000	65,000	2,212 0

When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper Fee	
		Rs.	Rs. <i>naye paise</i>
65,000	70,000	2,249	50
70,000	75,000	2,287	0
75,000	80,000	2,324	50
80,000	85,000	2,362	0
85,000	90,000	2,399	50
90,000	95,000	2,437	0
95,000	1,00,000	2,474	50
1,00,000	1,05,000	2,512	0
1,05,000	1,10,000	2,549	50
1,10,000	1,15,000	2,587	0
1,15,000	1,20,000	2,624	50
1,20,000	1,25,000	2,662	0
1,25,000	1,30,000	2,699	50
1,30,000	1,35,000	2,737	0
1,35,000	1,40,000	2,774	50
1,40,000	1,45,000	2,812	0
1,45,000	1,50,000	2,849	50
1,50,000	1,55,000	2,887	0
1,55,000	1,60,000	2,924	50
1,60,000	1,65,000	2,962	0
1,65,000	1,70,000	2,999	50
1,70,000	1,75,000	3,037	0
1,75,000	1,80,000	3,074	50

When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper Fee
Rs.	Rs.	Rs. <i>naye paise</i>
1,80,000	1,85,000	3,112 0
1,85,000	1,90,000	3,149 50
1,90,000	1,95,000	3,187 0
1,95,000	2,00,000	3,224 50
2,00,000	2,05,000	3,262 0

and the fee increases at the rate of thirty-seven rupees fifty *naye paise* for every five thousand rupees, or part thereof, up to a maximum fee of ten thousand rupees, for example :—

	Rs.	Rs. <i>naye paise</i>
	3,00,000	3,974 50
	4,00,000	4,724 50
	5,00,000	5,474 50
	6,00,000	6,224 50
	7,00,000	6,974 50
	8,00,000	7,724 50
	9,00,000	8,474 50
	10,00,000	9,224 50
	11,00,000	9,974 50

RAJENDRA PRASAD,
President

THE INDIAN STAMP (ANDAMAN AND NICOBAR ISLANDS AMENDMENT) REGULATION, 1957

NO. 3 OF 1957

Promulgated by the President in the Eighth Year of the Republic of India.

A Regulation to amend the Indian Stamp Act, 1899, in its application to the Andaman and Nicobar Islands.

In exercise of the powers conferred by article 240 of the Constitution, the President is pleased to promulgate the following Regulation made by him:—

1. (1) This Regulation may be called the Indian Stamp (Andaman and Nicobar Islands Amendment) Regulation, 1957. Short title, extent and commencement.

(2) It extends to the whole of the Andaman and Nicobar Islands.

(3) It shall come into force on the 1st day of August, 1957.

2. In clause (10) of section 2 of the Indian Stamp Act, 1899 (hereinafter referred to as the principal Act), after the words and figure "by Schedule I", the following shall be inserted, namely:—

"or by Schedule IA, as the case may be".

3. In the proviso to section 3 of the principal Act, after the word "Provided", the word "further" shall be inserted, and before that proviso as so amended, the following proviso shall be inserted, namely:—

"Provided that, except as otherwise expressly provided in this Act, and notwithstanding anything contained in clause (a), (b) or (c) of this section or in Schedule I, the amount indicated in Schedule IA to this Act shall, subject to the exemptions contained in that Schedule, be the duty chargeable under this Act on the following instruments, mentioned in clauses (aa) and (bb) of this proviso, as the proper duty therefor respectively,—

(aa) every instrument mentioned in Schedule IA as chargeable with duty under that Schedule, which, not having been previously executed by any person, is executed in the Andaman and Nicobar Islands on or after the 1st day of August, 1957 and

(bb) every instrument mentioned in Schedule IA as chargeable with duty under that Schedule, which, not having been previously executed by any person, is executed out of

the Andaman and Nicobar Islands on or after the 1st day of August, 1957, and relates to any property situated, or to any matter or thing done or to be done, in the Andaman and Nicobar Islands and is received in the Andaman and Nicobar Islands:”.

Amendment
of section 4.

4. In sub-section (1) of section 4 of the principal Act,—

(a) after the words and figure “in Schedule I”, the following shall be inserted, namely:—

“or in Schedule IA, as the case may be;” and

(b) for the words and brackets “instead of the duty (if any) prescribed for it in that schedule”, the following shall be substituted, namely:—

“if the principal instrument be chargeable with the duty prescribed in Schedule I, or with a duty of two rupees, if the principal instrument be chargeable with the duty prescribed in Schedule IA, instead of the duty (if any) prescribed for such other instrument in Schedule I or Schedule IA, as the case may be.”.

Amendment
of section 6.

5. In section 6 of the principal Act,—

(1) after the words and figure “in Schedule I”, the following shall be inserted, namely:—

“or in Schedule IA, as the case may be;”

(2) in the proviso—

(a) for the words “one rupee”, the words “two rupees” shall be substituted; and

(b) after the words “has been paid”, the following shall be inserted, namely:—

“unless it falls within the provisions of section 6A”.

Insertion of
new section
6A.

6. After section 6 of the principal Act, the following section shall be inserted, namely:—

“6A. (1) Notwithstanding anything contained in section 4 or 6 or in any other law, unless it is proved that the duty chargeable under the Indian Stamp (Andaman and Nicobar Islands Amendment) Regulation, 1957, has been paid—

(a) on the principal or original instrument, as the case may be, or

(b) in accordance with the provisions of this section, the duty chargeable on an instrument of sale, mortgage or settlement other than a principal instrument, or on a counterpart,

Payment of
Andaman
and Nicobar
Islands
stamp-duty
on copies,
counterparts
or duplicates
when that
duty has not
been paid
on the prin-
cipal or ori-
ginal instru-
ment.

duplicate or copy of any instrument shall, if the principal or original instrument would, when received in the Andaman and Nicobar Islands, have been chargeable under the Indian Stamp (Andaman and Nicobar Islands Amendment) Regulation, 1957, with a higher rate of duty, be the duty with which the principal or original instrument would have been chargeable under section 19A.

(2) Notwithstanding anything contained in any law, no instrument, counterpart, duplicate or copy chargeable with duty under this section shall be received in evidence as properly stamped unless the duty chargeable under this section has been paid thereon:

Provided that a Court before which any such instrument, counterpart, duplicate or copy is produced, may, in its discretion, permit the duty chargeable under this section to be paid thereon, and may then receive it in evidence.”.

7. After section 19 of the principal Act, the following section shall be inserted, namely:—

Insertion of
new section
19A.

“19A. Where any instrument has become chargeable in any part of India outside the Andaman and Nicobar Islands with duty under the stamp law for the time being in force in that part and thereafter becomes chargeable with a higher rate of duty in the Andaman and Nicobar Islands under clause (bb) of the first proviso to section 3—

(i) notwithstanding anything contained in the first proviso to section 3, the amount of duty chargeable on such instrument shall be the amount chargeable on it under Schedule IA less the amount of duty, if any, already paid on it in the Andaman and Nicobar Islands,

(bb) of first
proviso to
section 3.

(ii) in addition to the stamps, if any, already affixed thereto, such instrument shall be stamped with the stamps necessary for the payment of the amount of duty chargeable on it under clause (i) in the same manner and at the same time and by the same persons as though such instrument were an instrument received in India for the first time at the time when it became chargeable with the higher duty.”.

8. In the proviso to sub-section (4) of section 28 of the principal Amendment Act, for the words “one rupee”, the words “two rupees” shall be substituted.

of section 28

Insertion of
new section
29A.

Application
of sections
23A, 24
and 29 to
instruments
chargeable
with duty
under Sche-
dule IA. .

Amendment
of section
32.

Insertion of
new section
48A.

Validity of
certificate or
endorsement
in respect of
instruments
for which
higher rate
of duty
payable in
Andaman
and Nicobar
Islands.

Amendment
of section 77

9. After section 29 of the principal Act, the following section shall be inserted, namely:—

“29A. In applying section 23A, 24 or 29 to any instrument chargeable with a higher rate of duty under the Indian Stamp (Andaman and Nicobar Islands Amendment) Regulation, 1957, the references in those sections to the several articles in Schedule I shall be deemed to be references to the corresponding articles in Schedule IA.”.

10. In the proviso to sub-section (3) of section 32 of the principal Act,—

(a) in clause (a), after the words “any instrument”, the words, brackets, letters and figure “other than an instrument chargeable with a duty under clause (bb) of the first proviso to section 3” shall be inserted;

(b) the word “or” at the end of clause (b) shall be omitted;

(c) at the end of clause (c), the word “or” shall be inserted; and

(d) after clause (c), the following clause shall be inserted, namely:—

“(d) any instrument chargeable with duty under clause (bb) of the first proviso to section 3 and brought to him after the expiration of three months of the date on which it is first received in the Andaman and Nicobar Islands.”.

11. In Chapter IV of the principal Act, after section 48, the following section shall be inserted, namely:—

“48A. Notwithstanding anything contained in this Act, no certificate or endorsement under this Act in respect of an instrument chargeable in the Andaman and Nicobar Islands with a higher rate of duty under the Indian Stamp (Andaman and Nicobar Islands Amendment) Regulation, 1957, shall be received in evidence or be in any way valid in respect of the payment of duty on such instrument or in respect of the chargeability of such instrument with duty, unless the duty chargeable under the Indian Stamp (Andaman and Nicobar Islands Amendment) Regulation, 1957, has been paid on such instrument.”.

12. In section 77 of the principal Act, for the word “Nothing”, the following shall be substituted, namely:—

“Except for the provisions as to copies contained in section 6A, nothing”.

13. After Schedule I to the principal Act, the following Schedule shall be inserted, namely:—

Insertion of
new Sche-
dula IA.

“ SCHEDULE IA

STAMP-DUTY ON CERTAIN INSTRUMENTS UNDER THE INDIAN STAMP (ANDAMAN AND NICOBAR ISLANDS AMENDMENT) REGULATION, 1957

(See section 3, first proviso)

(NOTE.—The articles in Schedule IA are numbered so as to correspond with similar articles in Schedule I.)

Description of Instrument	Proper Stamp-duty
* * * *	* * *
<p>2. ADMINISTRATION-BOND, including a bond given under section 6 of the Government Savings Banks Act, 5 of 1873, or section 291 or section 375 or section 39 of 1925. 39 of 1925. Act, 1925—</p> <p>(a) where the amount does not exceed Rs. 1,000 ;</p> <p>(b) in any other case.</p>	<p>The same duty as a Bond (No. 15) for such amount.</p> <p>Ten rupees.</p>
<p>3. ADOPTION-DEED, that is to say, any instrument (other than a will) recording an adoption, or conferring or purporting to confer an authority to adopt.</p> <p>ADVOCATE. See ENTRY AS AN ADVOCATE (No. 30).</p> <p>4. AFFIDAVIT, including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.</p>	<p>Twenty rupees.</p>
<p><i>Exemptions</i></p> <p>Affidavit or declaration in writing when made—</p>	<p>Two rupees.</p>
<p>45 of 1950. 46 of 1950.</p> <p>(a) as a condition of enlistment under the Air Force Act, 1950, or the Army Act, 1950 ;</p> <p>(b) for the immediate purpose of being filed or used in any Court or before the officer of any Court ; or</p> <p>(c) for the sole purpose of enabling any person to receive any pension or charitable allowance.</p>	

Description of Instrument	Proper Stamp-duty
5. AGREEMENT OR MEMORANDUM OF AN AGREEMENT—	
(a) if relating to the sale of a bill of exchange ;	Twenty-five <i>naye paise</i> .
(b) (i) if relating to the sale of a Government security ;	Subject to a maximum of twenty rupees, twelve <i>naye paise</i> for every Rs.10,000 or part thereof, of the value of the security.
(ii) if relating to the sale of a share in an incorporated company or other body corporate ;	Twelve <i>naye paise</i> for every Rs. 5,000 or part thereof, of the value of the share.
(c) if not otherwise provided for.	One rupee.
<i>Exemptions</i>	
Agreement or memorandum of agreement—	
(a) for or relating to the sale of goods or merchandise exclusively, not being a NOTE OR MEMORANDUM chargeable under No. 43 ;	
(b) made in the form of tenders to the Central Government for or relating to any loan.	
AGREEMENT TO LEASE. <i>See</i> LEASE (No. 35).	
6. AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE, that is to say, any instrument evidencing an agreement relating to—	
(1) the deposit of title-deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or	
(2) the pawn or pledge of movable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt—	

Description of Instrument		Proper Stamp-duty					
		If drawn singly		If drawn in set of two, for each part of the set		If drawn in set of three, for each part of the set	
		Rs.	Rs. <i>naye paisa</i>	Rs.	Rs. <i>naye paisa</i>	Rs.	Rs. <i>naye paisa</i>
(a) if such loan or debt is repayable on demand or more than three months from the date of the instrument evidencing the agreement—							
(i) when the amount of the loan or debt does not exceed	200	0	28	0	19	0	9
(ii) when it exceeds Rs. 200 but does not exceed	400	0	56	0	28	0	19
Ditto 400 ditto	600	0	84	0	47	0	28
Ditto 600 ditto	800	1	12	0	56	0	37
Ditto 800 ditto	1,000	1	41	0	75	0	47
Ditto 1,000 ditto	1,200	1	69	0	84	0	56
Ditto 1,200 ditto	1,600	2	25	1	12	0	75
Ditto 1,600 ditto	2,500	3	37	1	69	1	12
Ditto 2,500 ditto	5,000		75	3	37	2	25
Ditto 5,000 ditto	7,500	10	0	5	6	3	37
Ditto 7,500 ditto	10,000	13	50	6	75	4	50
Ditto 10,000 ditto	15,000	20	25	10	12	6	75
Ditto 15,000 ditto	20,000	27	0	13	50	9	0
Ditto 20,000 ditto	25,000	33	75	16	87	11	25
Ditto 25,000 ditto	30,000	40	50	20	25	13	50
and for every additional Rs. 10,000 or part thereof in excess of Rs. 30,000		13	50	6	75	4	50
(b) if such loan or debt is repayable not more than three months from the date of such instrument.		Half the duty payable on a loan or debt under clause (a)(i) or clause (a)(ii) for the amount secured.					

Description of Instrument	Proper Stamp-duty
7. APPOINTMENT IN EXECUTION OF A POWER, whether of trustees or of property, movable or immovable, where made by any writing not being a will.	Twenty-five rupees.
8. APPRAISEMENT OR VALUATION made otherwise than under an order of Court in the course of a suit—	
(a) where the amount does not exceed Rs. 1,000 ;	The same duty as a Bottomry Bond (No. 16) for such amount.
(b) in any other case.	Ten rupees.
<i>Exemptions</i>	
(a) Appraisement or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.	
(b) Appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.	
9. APPRENTICESHIP-DEED, including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession, trade or employment, not being ARTICLES OF CLERKSHIP (No. 11).	Ten rupees.
<i>Exemption</i>	
<i>19 of 1850.</i> Instruments of apprenticeship executed by a Magistrate under the Apprentices Act, 1850, or by which a person is apprenticed by or at the charge of any public charity.	
10. ARTICLES OF ASSOCIATION OF A COMPANY—	
(a) where the nominal share capital does not exceed one lakh of rupees;	Fifty rupees.
(b) where the nominal share capital exceeds one lakh of rupees.	One hundred rupees.

Description of Instrument	Proper Stamp-duty
<p style="text-align: center;"><i>Exemption</i></p> <p>Articles of any Association not formed for profit and registered under section 25 of the Companies Act, 1956.</p>	
<p><i>See also</i> MEMORANDUM OF ASSOCIATION OR A COMPANY (No. 39).</p> <p style="text-align: center;">* * * *</p>	
<p>ASSIGNMENT. <i>See</i> CONVEYANCE (No. 23), TRANSFER (No. 62), and TRANSFER OF LEASE (No. 63), as the case may be.</p>	
<p>ATTORNEY. <i>See</i> ENTRY AS AN ATTORNEY (No. 30), and POWER-OF-ATTORNEY (No. 48).</p>	
<p>AUTHORITY TO ADOPT. <i>See</i> ADOPTION-DEED (No. 3).</p>	
<p>12. AWARD, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit—</p>	
<p>(a) where the amount or value of the property to which the award relates as set forth in such award, does not exceed Rs. 1,000 ;</p>	<p>The same duty as a Bond (No. 15) for such amount.</p>
<p>(b) if it exceeds Rs. 1,000 but does not exceed Rs. 5,000 ;</p>	<p>Ten rupees.</p>
<p>and for every additional Rs. 1,000 or part thereof in excess of Rs. 5,000.</p>	<p>Fifty <i>naye paise</i> subject to a maximum of fifty rupees.</p>
<p style="text-align: center;"><i>Exemption</i></p> <p>Bom. Act III Award under the Bombay District of 1901. Municipal Act, 1901, section 160, or the Bom. Act III Bombay Hereditary Offices Act, 1874, section 18.</p> <p style="text-align: center;">* * * *</p>	

Description of Instrument	Proper Stamp-duty
14. BILL OF LADING (including a through bill of lading). <i>Exemptions</i>	Thirty-seven <i>naye paise</i> . <i>N.B.</i> —If a bill of lading is drawn in parts, the proper stamp therefor must be borne by each one of the set.
15 of 1908. (a) Bill of lading when the goods therein described are received at a place within the limits of any port, as defined under the Indian Ports Act, 1908, and are to be delivered at another place within the limits of the same port. (b) Bill of lading when executed out of India and relating to property to be delivered in India.	
7 of 1870. 15. BOND [as defined by section 2 (5)] not being a DEBENTURE (No. 27) and not being otherwise provided for by this Act, or by the Court-fees Act, 1870,—	
where the amount or value secured does not exceed Rs. 10;	Twelve <i>naye paise</i> .
where it exceeds Rs. 10 and does not exceed Rs. 50;	Twenty-five <i>naye paise</i> .
where it exceeds Rs. 50 and does not exceed Rs. 100;	Fifty <i>naye paise</i> .
where it exceeds Rs. 100 and does not exceed Rs. 200;	One rupee.
where it exceeds Rs. 200 and does not exceed Rs. 300;	One rupee eighty-seven <i>naye paise</i> .
where it exceeds Rs. 300 and does not exceed Rs. 400;	Three rupees.
where it exceeds Rs. 400 and does not exceed Rs. 500;	Three rupees seventy-five <i>naye paise</i> .
where it exceeds Rs. 500 and does not exceed Rs. 600;	Four rupees fifty <i>naye paise</i> .
where it exceeds Rs. 600 and does not exceed Rs. 700;	Five rupees twenty-five <i>naye paise</i> .

Description of Instrument	Proper Stamp-duty
where it exceeds Rs. 700 and does not exceed Rs. 800;	Six rupees.
where it exceeds Rs. 800 and does not exceed Rs. 900;	Six rupees seventy-five <i>naye paisa</i> .
where it exceeds Rs. 900 and does not exceed Rs. 1,000;	Seven rupees fifty <i>naye paisa</i> .
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Three rupees seventy-five <i>naye paisa</i> .
<i>See ADMINISTRATION-BOND (No. 2), BOTTOMRY BOND (No. 16), CUSTOMS BOND (No. 26), INDEMNITY BOND (No. 34), RESPONDENTIA BOND (No. 56), SECURITY BOND (No. 57).</i>	
<i>Exemptions:</i>	
Bond, when executed by—	
Ben. Act III of 1876.	<p>(a) headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for the due performance of their duties under that Act ;</p>
	<p>(b) any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility, shall not be less than a specified sum per mensem.</p>
16. BOTTOMRY BOND, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage—	
where the amount or value secured does not exceed Rs. 10 ;	Nineteen <i>naye paisa</i> .
where it exceeds Rs. 10 and does not exceed Rs. 50 ;	Thirty-seven <i>naye paisa</i> .
where it exceeds Rs. 50 and does not exceed Rs. 100 ;	Seventy-five <i>naye paisa</i> .

Description of Instrument	Proper Stamp-duty
16. BOTTMRY BOND— <i>contd.</i>	
where it exceeds Rs. 100 and does not exceed Rs. 200 ;	One rupee fifty <i>naye paise</i> .
where it exceeds Rs. 200 and does not exceed Rs. 300 ;	Two rupees twenty-five <i>naye paise</i> .
where it exceeds Rs. 300 and does not exceed Rs. 400 ;	Three rupees.
where it exceeds Rs. 400 and does not exceed Rs. 500 ;	Three rupees seventy-five <i>naye paise</i> .
where it exceeds Rs. 500 and does not exceed Rs. 600 ;	Four rupees fifty <i>naye paise</i> .
where it exceeds Rs. 600 and does not exceed Rs. 700 ;	Five rupees twenty-five <i>naye paise</i> .
where it exceeds Rs. 700 and does not exceed Rs. 800 ;	Six rupees.
where it exceeds Rs. 800 and does not exceed Rs. 900 ;	Six rupees seventy-five <i>naye paise</i> .
where it exceeds Rs. 900 and does not exceed Rs. 1,000 ;	Seven rupees fifty <i>naye paise</i> .
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Three rupees seventy-five <i>naye paise</i> .
17. CANCELLATION—Instrument of (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.	Seven rupees fifty <i>naye paise</i> .
<i>See also</i> RELEASE (No. 55), REVOCATION OF SETTLEMENT (No. 58-B), SURRENDER OF LEASE (No. 61), REVOCATION OF TRUST (No. 64-B).	
18. CERTIFICATE OF SALE (in respect of each property put up as a separate lot and sold), granted to the purchaser of any property sold by public	

Description of Instrument	Proper Stamp-duty
suction by a Civil or Revenue Court or Collector or other Revenue Officer—	
(a) where the purchase-money does not exceed Rs. 10 ;	Twenty-five <i>naye paisa</i> .
(b) where the purchase-money exceeds Rs. 10 but does not exceed Rs. 25 ;	Fifty <i>naye paisa</i> .
(c) in any other case. * * * *	The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the purchase-money only. * * * *
20. CHARTER-PARTY, that is to say, any instrument (except an agreement for the hire of a tug-steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer, whether it includes a penalty clause or not.	Two rupees. * * * *
22. COMPOSITION-DEED, that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on their debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business under the supervision of inspectors or under letters of licence, for the benefit of his creditors.	Twenty rupees. * * * *
23. CONVEYANCE [as defined by section 2 (10)] not being a TRANSFER charged or exempted under No. 62— where the amount or value of the consideration for such conveyance as set forth therein does not exceed Rs. 50 ;	Seventy-five <i>naye paisa</i> .
where it exceeds Rs. 50 but does not exceed Rs. 100 ;	One rupee fifty <i>naye paisa</i> .
where it exceeds Rs. 100 but does not exceed Rs. 200 ;	Three rupees.

Description of Instrument	Proper Stamp-duty
23. CONVEYANCE— <i>contd.</i>	
where it exceeds Rs. 200 but does not exceed Rs. 300 ;	Four rupees fifty <i>naye paise</i> .
where it exceeds Rs. 300 but does not exceed Rs. 400 ;	Six rupees.
where it exceeds Rs. 400 but does not exceed Rs. 500 ;	Seven rupees fifty <i>naye paise</i> .
where it exceeds Rs. 500 but does not exceed Rs. 600 ;	Nine rupees.
where it exceeds Rs. 600 but does not exceed Rs. 700 ;	Ten rupees fifty <i>naye paise</i> .
where it exceeds Rs. 700 but does not exceed Rs. 800 ;	Twelve rupees.
where it exceeds Rs. 800 but does not exceed Rs. 900 ;	Thirteen rupees fifty <i>naye paise</i> .
where it exceeds Rs. 900 but does not exceed Rs. 1,000 ;	Fifteen rupees.
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	Seven rupees fifty <i>naye paise</i> .
<i>Exemption</i>	
Assignment of copyright under the Indian Copyright Act, 1914.	
CO-PARTNERSHIP-DEED. <i>See</i> PARTNERSHIP (No. 46).	
24. COPY OR EXTRACT certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to court-fees—	
(i) if the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed one rupee;	One rupee.

Description of Instrument	Proper Stamp-duty
(ii) in any other case not falling within the provisions of section 6A.	Two rupees.
<p style="text-align: center;"><i>Exemptions</i></p> <p>(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.</p> <p>(b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.</p>	
<p>25. COUNTERPART OR DUPLICATE of any instrument chargeable with duty and in respect of which the proper duty has been paid,—</p> <p>(a) if the duty with which the original instrument is chargeable does not exceed two rupees;</p> <p>(b) in any other case not falling within the provisions of section 6A.</p>	<p>The same duty as is payable on the original.</p> <p>Two rupees.</p>
<p style="text-align: center;"><i>Exemption</i></p> <p>Counterpart of any lease granted to a cultivator when such lease is exempted from duty.</p>	
<p>26. CUSTOMS BOND—</p> <p>(a) where the amount does not exceed Rs. 1,000;</p> <p>(b) in any other case.</p>	<p>The same duty as a Bottomry Bond (No. 16) for such amount.</p> <p>Ten rupees.</p>
* * * *	* * *

Description of Instrument	Proper Stamp-duty
DECLARATION OF ANY TRUST. <i>See TRUST</i> (No. 64).	
* * * *	* * *
DEPOSIT OF TITLE-DEEDS. <i>See AGREEMENT relating to DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE</i> (No. 6).	
DISSOLUTION OF PARTNERSHIP. <i>See PARTNERSHIP</i> (No. 46).	
29. DIVORCE—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.	Five rupees.
DOWER—Instrument of. <i>See SETTLEMENT</i> (No. 58).	
DUPLICATE. <i>See COUNTERPART</i> (No. 25).	
<p>30. ENTRY AS AN ADVOCATE, VAKIL OR ATTORNEY ON THE ROLL OF ANY HIGH COURT, under the Indian Bar Councils Act, 1926, or in exercise of powers conferred on such Court by Letters Patent or by the Legal Practitioners Act, 1884—</p>	
<p>(a) in the case of an advocate or vakil;</p>	Seven hundred and fifty rupees.
<p>(b) in the case of an attorney.</p>	Five hundred rupees.
<p><i>Exemption</i></p> <p>Entry of an advocate, vakil or attorney on the roll of any High Court when he has previously been enrolled in a High Court.</p>	

Description of Instrument	Proper Stamp-duty
31. EXCHANGE OF PROPERTY—Instrument of.	The same duty as a Conveyance (No. 23) for a consideration equal to the value of the property of greatest value as set forth in such instrument.
EXTRACT. <i>See COPY</i> (No. 24).	
32. FURTHER CHARGE—Instrument of, that is to say, any instrument imposing a further charge on mortgaged property—	
(a) when the original mortgage is one of the description referred to in clause (a) of Article No. 40 (that is, with possession);	The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the further charge secured by such instrument.
(b) when such mortgage is one of the description referred to in clause (b) of Article No. 40 (that is, without possession)—	
(i) if at the time of execution of the instrument of further charge possession of the property is given or agreed to be given under such instrument;	The same duty as a Conveyance (No. 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge.
(ii) if possession is not so given.	The same duty as a Bond (No. 15) for the amount of the further charge secured by such instrument.
33. GIFT—Instrument of, not being a SETTLEMENT (No. 58), OR WILL OR TRANSFER (No. 62).	The same duty as a Conveyance (No. 23) for a consideration equal to the value of the property as set forth in such instrument.
HIRING AGREEMENT or agreement for service. <i>See AGREEMENT</i> (No. 5).	
34. INDEMNITY BOND.	
INSPECTORSHIP-DEED. COMPOSITION-DEED (No. 22). <i>See</i>	The same duty as a Security Bond (No. 57) for the same amount.

Description of Instrument	Proper Stamp-duty
35. LEASE, including an underlease or sub-lease and any agreement to let or sub-let—	
(a) where by such lease the rent is fixed and no premium is paid or delivered—	
(i) where the lease purports to be for a term of less than one year ;	The same duty as a Bottomry Bond (No. 16) for the whole amount payable or deliverable under such lease.
(ii) where the lease purports to be for a term of not less than one year but not more than five years ;	The same duty as a Bottomry Bond (No. 16) for the amount or value of the average annual rent reserved.
(iii) where the lease purports to be for a term exceeding five years but not exceeding ten years ;	The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of the average annual rent reserved.
(iv) where the lease purports to be for a term exceeding ten years but not exceeding twenty years ;	The same duty as a Conveyance (No. 23) for a consideration equal to twice the amount or value of the average annual rent reserved.
(v) where the lease purports to be for a term exceeding twenty years but not exceeding thirty years ;	The same duty as a Conveyance (No. 23) for a consideration equal to three times the amount or value of the average annual rent reserved.
(vi) where the lease purports to be for a term exceeding thirty years but not exceeding one hundred years ;	The same duty as a Conveyance (No. 23) for a consideration equal to four times the amount or value of the average annual rent reserved.
(vii) where the lease purports to be for a term exceeding one hundred years or in perpetuity ;	The same duty as a Conveyance (No. 23) for a consideration equal in the case of a lease granted solely for agricultural purposes to one-tenth, and in any other case to one-sixth, of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease.

Description of Instrument	Proper Stamp-duty
35. LEASE— <i>contd.</i>	
(viii) where the lease does not purport to be for any definite term ;	The same duty as a Conveyance (No. 23) for a consideration equal to three times the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long.
(b) where the lease is granted for a fine or premium, or for money advanced and where no rent is reserved ;	The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease.
(c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.	The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advance as set forth in the lease, in addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered :
	Provided that, in any case when an agreement to lease is stamped with the <i>ad valorem</i> stamp required for a lease and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed seventy-five <i>naye paisa</i> .
<i>Exemption</i>	

Lease executed in the case of a cultivator and for the purposes of cultivation (including a lease of trees for the production of food or drink), without the payment or delivery of any fine or premium, when a definite term is expressed and such term does not exceed one year, or when the average annual rent reserved does not exceed one hundred rupees.

Description of Instrument	Proper Stamp-duty
35. LEASE— <i>concl.</i>	
In this exemption a lease for the purposes of cultivation shall include a lease of lands for cultivation together with a homestead or tank.	
* * * *	
<p><i>Explanation.</i>—When a lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of cesses or the owner's share of municipal rates or taxes, which is by law recoverable from the lessor, the amount so agreed to be paid by the lessee shall be deemed to be part of the rent.</p>	
* * * *	
LETTER OF GUARANTEE. <i>See</i> AGREEMENT (No. 5).	
38. LETTER OF LICENCE, that is to say, any agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.	Fifteen rupees.
39. MEMORANDUM OF ASSOCIATION OF A COMPANY—	
of 1956.	<p>(a) if accompanied by articles of association under section 26 of the Companies Act, 1956;</p>
	<p>(b) if not so accompanied—</p>
	<p>(i) where the nominal share capital does not exceed one lakh of rupees;</p>
	<p>(ii) where the nominal share capital exceeds one lakh of rupees.</p>
	<p><i>Exemption</i></p>
of 1956.	<p>Memorandum of any association not formed for profit and registered under section 25 of the Companies Act, 1956.</p>

Description of Instrument	Proper Stamp-duty
<p>40. MORTGAGE-DEED, not being an AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE (No. 6), BOTTOMRY BOND (No. 16), MORTGAGE OF A CROP (No. 41), RESPONDENTIA BOND (No. 56), OR SECURITY BOND (No. 57)—</p>	
<p>(a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given ;</p>	<p>The same duty as a Conveyance (No. 23) for a consideration equal to the amount secured by such deed.</p>
<p>(b) when possession is not given or agreed to be given as aforesaid ;</p>	<p>The same duty as a Bond (No. 15) for the amount secured by such deed.</p>
<p><i>Explanation.</i>—A mortgagor who gives to the mortgagee a power-of-attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this Article.</p>	
<p>(c) when a collateral or auxiliary or additional or substituted security or by way of further assurance for the above-mentioned purpose where the principal or primary security is duly stamped—</p>	
<p>for every sum secured not exceeding Rs. 1,000;</p>	<p>Seventy-five <i>naye passe</i>.</p>
<p>and for every Rs. 1,000 or part thereof secured in excess of Rs. 1,000.</p>	<p>One rupee.</p>
<p><i>Exemptions</i></p>	
<p>19 of 1883. 12 of 1884.</p> <p>(1) Instruments executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884, or by their sureties as security for the repayment of such advances.</p>	
<p>(2) Letter of hypothecation accompanying a bill of exchange.</p>	
<p>41. MORTGAGE OF A CROP, including any instrument evidencing an agreement to secure the repayment of a loan made upon any mortgage of a crop,</p>	

Description of Instrument	Proper Stamp-duty
41. MORTGAGE OF A CROP— <i>contd.</i>	
whether the crop is or is not in existence at the time of the mortgage—	
(a) when the loan is repayable not more than three months from the date of the instrument—	
or every sum secured not exceeding Rs. 200 ;	Nine <i>naye paise</i> .
and for every Rs. 200 or part thereof secured in excess of Rs. 200 ;	Nine <i>naye paise</i> .
(b) when the loan is repayable more than three months but not more than eighteen months from the date of the instrument—	
for every sum secured not exceeding Rs. 100 ;	Twenty-five <i>naye paise</i>
and for every Rs. 100 or part thereof secured in excess of Rs. 100.	Twenty-five <i>naye paise</i> .
42. NOTARIAL ACT, that is to say, any instrument, endorsement, note, attestation, certificate, or entry not being a PROTEST (No. 50), made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public.	Two rupees.
<i>See also</i> PROTEST OF BILL OR NOTE (No. 50).	
43. NOTE OR MEMORANDUM, sent by a broker or agent to his principal intimating the purchase or sale on account of such principal—	
(a) of any goods exceeding in value twenty rupees ;	Twenty-five <i>naye paise</i> .
(b) of any stock or marketable security exceeding in value twenty rupees but not being a Government security ;	Twelve <i>naye paise</i> for every Rs. 5,000 or part thereof of the value of the stock or security.
(c) of a Government security.	Subject to a maximum of twenty rupees, twelve <i>naye paise</i> for every Rs. 10,000 or part thereof of the value of the security.

Description of Instrument	Proper Stamp-duty
<p>44. NOTE OF PROTEST BY THE MASTER OF A SHIP.</p> <p><i>See also PROTEST BY THE MASTER OF A SHIP (No. 51).</i></p> <p style="text-align: center;">* * *</p>	<p>One rupee.</p>
<p>45. PARTITION—Instrument [as defined by section 2(15)].</p>	<p>of</p> <p>The same duty as a Bond (No. 15) for the amount of the value of the separated share or shares of the property.</p>
	<p><i>N. B.</i>—The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated:</p>
	<p>Provided always that—</p> <p>(a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than one rupee;</p> <p>(b) where land is held on Revenue Settlement for a period not exceeding thirty years and paying the full assessment, the value for the purpose of duty shall be calculated at not more than five times the annual revenue;</p>

Description of Instrument	Proper Stamp-duty
45. PARTITION— <i>contd.</i>	(c) where a final order for effecting a partition passed by any Revenue authority or any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition, and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall not exceed one rupee.
46. PARTNERSHIP—	
A.—INSTRUMENT OF—	
(a) where the capital of the partnership does not exceed Rs. 500;	Five rupees.
(b) in any other case.	Twenty rupees.
B.—DISSOLUTION OF—	Ten rupees.
PAWN OR PLEDGE. <i>See</i> AGREEMENT RELATING TO DEPOSIT OF TITLE-DEEDS, PAWN OR PLEDGE (No. 6).	
* * * *	* * *
48. POWER-OF-ATTORNEY [as defined by section 2 (21)], not being a PROXY—	
(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents ;	One rupee.
15 of 1882. (b) when required in suits or proceedings under the Presidency Small Cause Courts Act, 1882 ;	One rupee.
(c) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a) ;	Two rupees.

Description of Instrument	Proper Stamp-duty
48. POWER-OF-ATTORNEY— <i>contd.</i>	
(d) when authorising not more than five persons to act jointly and severally in more than one transaction or generally ;	Ten rupees.
(e) when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally ;	Twenty rupees.
(f) when given for consideration and authorising the attorney to sell any immovable property ;	The same duty as a Conveyance (No. 23) for the amount of the consideration.
(g) in any other case.	Two rupees for each person authorised.
<i>Explanation.</i> —For the purposes of this Article more persons than one when belonging to the same firm shall be deemed to be one person.	N. B.—The term “ registration ” includes every operation incidental to registration under the Indian Registration Act, 1908.
* * * *	* * * *
50. PROTEST OF BILL OR NOTE, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a Bill of Exchange or promissory note.	Two rupees.
51. PROTEST BY THE MASTER OF A SHIP, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.	Two rupees
<i>See also</i> NOTE OF PROTEST BY THE MASTER OF A SHIP (No. 44).	
* * * *	* * * *

Description of Instrument	Proper Stamp-duty
<p>54. RE-CONVEYANCE OF MORTGAGED PROPERTY—</p> <p>(a) if the consideration for which the property was mortgaged does not exceed Rs. 1,000 ;</p>	The same duty as a Conveyance (No. 23) for the amount of such consideration as set forth in the re-conveyance.
<p>(b) in any other case.</p> <p>55. RELEASE, that is to say, any instrument (not being such a release as is provided for by section 23A), whereby a person renounces a claim upon another person or against any specified property—</p>	<p>Fifteen rupees.</p> <p>(a) if the amount or value of the claim does not exceed Rs. 1,000 ;</p>
<p>(b) in any other case.</p> <p>56. RESPONDENTIA BOND, that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making re-payment contingent on the arrival of the cargo at the port of destination.</p> <p>REVOCATION OF ANY TRUST OR SETTLEMENT. <i>See</i> SETTLEMENT (No. 58) ; TRUST (No. 64).</p>	<p>The same duty as a Bond (No. 15) for such amount or value as set forth in the release.</p> <p>Ten rupees.</p> <p>The same duty as a Bottomry Bond (No. 16) for the amount of the loan secured.</p>
<p>57. SECURITY BOND OR MORTGAGE-DEED, executed by way of security for the due discharge of a liability, or for the due execution of an office, or to account for money or other property received by virtue thereof, or executed by a surety to secure the due performance of a contract—</p> <p>(a) when the amount secured does not exceed Rs. 1,000 ;</p> <p>(b) in any other case.</p>	<p>The same duty as a Bond (No. 15) for the amount secured.</p> <p>Ten rupees.</p>

Description of Instrument	Proper Stamp-duty
<i>Exemptions</i>	
Bond or other instrument when executed—	
Bengal Act III of 1876.	<p>(a) by headmen nominated under rules framed in accordance with the Bengal Irrigation Act, 1876, section 99, for the due performance of their duties under that Act ;</p>
Bombay Act VII of 1879.	<p>(b) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital, or any other object of public utility shall not be less than a specified sum per mensem ;</p>
19 of 1883. 12 of 1884.	<p>(c) under No. 3A of the rules made by the State Government of Bombay, under section 70 of the Bombay Irrigation Act, 1879 ;</p>
	<p>(d) executed by persons taking advances under the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884, or by their sureties, as security for the repayment of such advances ;</p>
	<p>(e) executed by servants of the Government or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof.</p>
58. SETTLEMENT—	
A—INSTRUMENT OF (including a deed of dower)	<p>The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property settled as set forth in such settlement :</p>
	<p>Provided that, where an agreement to settle is stamped with the stamp required for an instrument of settlement, and</p>

Description of Instrument	Proper Stamp-duty
	an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall not exceed one rupee.
<p style="text-align: center;"><i>Exemption</i></p> <p>Deed of dower executed on the occasion of a marriage between Muhammadans.</p> <p style="text-align: center;">* * * *</p>	
<p>B—REVOCATION OF—</p>	<p style="text-align: center;">* * * *</p> <p>The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument of revocation, but not exceeding fifteen rupees.</p>
<p><i>See also</i> TRUST (No. 64).</p> <p>59. SHARE WARRANTS to bearer issued under the Companies Act, 1956.</p>	<p>One and a half times the duty payable on a Conveyance (No. 23) for a consideration equal to the nominal amount of the shares specified in the warrant.</p>
<p style="text-align: center;"><i>Exemption</i></p> <p>Share warrant when issued by a company in pursuance of the Companies Act, 1956, section 114, to have effect only upon payment, as composition for that duty, to the Collector of Stamp-revenue of—</p>	
<p>(a) one and a half <i>per centum</i> of the whole subscribed capital of the company; or</p>	
<p>(b) if any company which has paid the said duty or composition in full, subsequently issues an addition to its subscribed capital—One and a half <i>per centum</i> of the additional capital so issued.</p> <p style="text-align: center;">* * * *</p>	

Description of Instrument	Proper Stamp-duty
61. SURRENDER OF LEASE—	
(a) when the duty with which the lease is chargeable does not exceed seven rupees fifty <i>naye paise</i> ;	The duty with which such lease is chargeable.
(b) in any other case.	Seven rupees fifty <i>naye paise</i> .
<i>Exemption</i>	
Surrender of lease, when such lease is exempted from duty.	
62. TRANSFER (whether with or without consideration)—	
* * * *	* * * *
(b) of debentures, being marketable securities, whether the debenture is liable to duty or not, except debentures provided for by section 8;	One-half of the duty payable on a Conveyance (No. 23) for a consideration equal to the face amount of the debenture.
(c) of any interest secured by a bond, mortgage-deed in respect of which duty has been paid under Article No. 40 or policy of insurance—	
(i) if the duty on such bond, mortgage-deed or policy does not exceed five rupees;	The duty with which such bond, mortgage-deed or policy of insurance is chargeable.
(ii) in any other case;	Ten rupees.
3 of 1913. (d) of any property under the Administrator-General's Act, 1913, section 25;	Fifteen rupees.
(e) of any trust-property without consideration from one trustee to another trustee, or from a trustee to a beneficiary.	Seven rupees fifty <i>naye paise</i> or such smaller amount as may be chargeable under clause (a) of Article 62 in Schedule I and clauses (b) and (c) of this Article.

Description of Instrument	Proper Stamp-duty
<p style="text-align: center;"><i>Exemptions</i></p> <p>Transfers by endorsement—</p> <p>(a) of a bill of exchange, cheque or promissory note ;</p> <p>(b) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods ;</p> <p>(c) of a policy of insurance ;</p> <p>(d) of securities of the Central Government.</p>	
<p><i>See also</i> section 8.</p> <p>63. TRANSFER OF LEASE by way of assignment, and not by way of underlease.</p>	<p>The same duty as a Conveyance (No. 23) for a consideration equal to the amount of the consideration for the transfer.</p>
<p style="text-align: center;"><i>Exemption</i></p> <p>Transfer of any lease exempt from duty.</p>	
<p>64. TRUST—</p> <p>A.—DECLARATION OF—of, or concerning, any property when made by any writing not being a WILL.</p> <p>B.—REVOCATION OF—of, or concerning, any property when made by any instrument other than a WILL.</p>	<p>The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument but not exceeding twenty-two rupees fifty <i>naye paise</i>.</p>
<p><i>See also</i> SETTLEMENT (No. 58).</p> <p>VALUATION. <i>See</i> APPRAISEMENT (No. 8).</p>	<p>The same duty as a Bottomry Bond (No. 16) for a sum equal to the amount or value of the property concerned, as set forth in the instrument, but not exceeding fifteen rupees.</p>

Description of Instrument	Proper Stamp-duty
VAKIL. <i>See</i> ENTRY AS A VAKIL (No. 30).	
65. WARRANT FOR GOODS, that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, warehouse or wharf, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.	Fifty <i>naye paise</i> ."

RAJENDRA PRASAD,
President.

—
K. V. K. SUNDARAM,
Secy. to the Govt of India.

